THE HON'BLE SRI JUSTICE L.NARASIMHA REDDY

AND

THE HON'BLE SRI JUSTICE D.APPA RAO

W.P.NO.10908 OF 2006

Dated 30.5.2006.

Between:

M/s.Raghavendra Theatre

… petitioner.

And

The Appellate Deputy Commissioner (CT) appeals,

Hyderabd.

And others.

… Respondents.

THE HON'BLE SRI JUSTICE L.NARASIMHA REDDY

AND

THE HON'BLE SRI JUSTICE D.APPA RAO

W.P.NO.10908 OF 2006

ORDER: (per LNR,J)

The petitioner is a cinema theatre. For the years 1995-96 to 2000-01, the theatre has paid entertainment tax on weekly basis. However, the second respondent issued a distrain order alleging that the petitioner was under the obligation to pay regular tax amounting to Rs.13,40,678/-. The petitioner filed an appeal before the first respondent against the demand notice together with an application for stay. It is stated that the first respondent has initially fixed the hearing of the appeal on 25.5.2006 and thereafter, adjourned the matter. It is alleged that the application for stay has not yet been disposed of, and it is complained that the third respondent is attempting to take coercive steps.

Heard the learned counsel for the petitioner and the learned Special Government Pleader for Commercial Taxes.

The petitioner states that alongwith regular appeal, it filed an application for stay before the first respondent. If that be so, the first respondent ought to have disposed of the application for stay so that the interest of the petitioner is protected. Keeping the application for stay pending, would certainly jeopardize the interest of the petitioner.

Hence, the writ petition is disposed of directing that no coercive steps shall be taken against the petitioner to recover the amount covered in the distrained order dated 20.5.2006, till first respondent disposes of the application for stay. The second respondent shall endeavor to dispose of the stay application within two weeks from today.

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JUSTICE L.NARASIMHA REDDY

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JUSTICE D.APPA RAO

Date: 30/05/2006

Mdaa/chv